

Loudoun County Board of Equalization

1 Harrison Street S.E., P.O. Box 7000, Leesburg, VA 20177-7000

Telephone 703.777.0289 or 703.777.0290 ext. 0289

Appeal of 2006 Real Estate Assessment

Use one form for each parcel and **INCLUDE ALL DOCUMENTATION**

Board must receive appeals no later than June 1

Tax Map Number/PIN Number _____ Acreage _____
Address of Property _____
Owner(s) _____
Address of Owner(s) _____
Telephone (home) _____ (work) _____ (spouse's work) _____
Represented by _____
Address & Phone of Representative _____

Prior Assessment:

Current Assessment:

Your Opinion of Value:

Land \$ _____

Land \$ _____

Land \$ _____

Impr \$ _____

Impr \$ _____

Impr \$ _____

Total \$ _____

Total \$ _____

Total \$ _____

Reason for Appeal _____

List Comparable Properties _____

Signature (original signature of owner required) _____

Date _____ Printed Name of Owner _____

Signature by the applicant constitutes an express waiver of any claim against the County of Loudoun or Board of Equalization due to the public disclosure of information, which may be subject to the Virginia Freedom of Information Act, Virginia Code §2.1-340 et sec.

***Have appeal form notarized
ONLY if you do not wish to meet with the board.***

(Notary) _____ My commission expires _____
----- Do not write below this line -----

DECISION

Land \$ _____

Improvements \$ _____

Total \$ _____

Chairman _____

Rec'd by Assessor's Office _____

County Appraiser _____

Remarks _____

Date of Decision _____

Virginia law provides that a legal presumption exists in favor of the correctness of a tax assessment and the burden is upon the property owner to show that the value fixed by the assessor is erroneous.

All written information submitted to the Board of Equalization by the Assessor or by the taxpayer must be received by the Board at least one week prior to the hearings. This material will be available to both the Assessor and the taxpayer, who may review and copy the information prior to the hearing. No further documentation will be accepted at the hearing. Re-scheduling of hearings by taxpayers will be permitted only once (time permitting).

The following information will be helpful to the Board of Equalization in reaching a decision:

- Assessment values and/or sales prices of comparable properties (including owners' names and County tax map or PIN numbers)
- Appraisal reports (those completed prior to December 31st are of greatest value)
- Plats showing easements
- Documentation of floodplain, mountain land, general topography, and percolation limitations provided by the office of Mapping and Geographic Information.
- **Pictures** that show the purpose of the appeal

The Board will consider all other relevant information in making its decision.

It should be noted that the State code requires the date of valuation to be as of January 1 of this tax year. Therefore, comparable sales that occurred up until that date are considered the most relevant.

Note to Representatives:

To represent a property owner on an assessment appeal or review with the Board of Equalization when the property owner will not be present at the hearing, the following must be submitted with appeal:

An original letter of authorization that contains a notarized original signature of the owner (faxes and copies are not acceptable) and a statement specifically authorizing the representative to appeal to the Board of Equalization on behalf of the owner. The authorization must state the tax year, the complete tax map number, and the legal ownership name. This information is available on the assessment notice.